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April 9, 2004

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station - 2nd Floor
Boston, Massachusetts 02110

Re: D.T.E. 03-88A, 03-88B and 03-88C, Boston Edison Company, Cambridge
Electric Light Company, Commonwealth Electric Company, Costs To Be
Included in Default Service Rates

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are the responses to the
Information Request set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert N. Werlin" followed by a stylized flourish or initials.

Robert N. Werlin

Enclosures

cc: Service List

Responses to Information Requests

Information Request AG-1-4 (Supp) (Bulk Attachments)

April 9, 2004

Information Request AG-1-4 (Supp)

Please fill in the matrix provided below for each month in 2003. Data should be consistent with the Department's Order in DTE 02-24/25. Provide the workpapers and backup that support each item, including supplier invoices. Please supply the data in an Excel spreadsheet file as shown below as well as in a paper version.

	Item	Source	Jan 03	Feb 03	Dec 03
1	Default Service Purchased Power Supplier Costs				
2	Number of Days Lag/365				
3	Working Capital Requirement	L1 X L2			
4	Cost of Equity	Cost of Equity			
5	Cost of Debt	Cost of Debt			
6	Effective Tax Rate				
7	Tax Adjusted Cost of Capital	$L5 * (L4 / (1-L6))$			
8	Cost of Working Capital	$L3 * L7$			

Supplemental Response

Please see Attachment AG-1-4 (d)(Supp) for a copy of the 2003 Default Services invoices of Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company, and Attachment AG-1-4 (c)(Supp) for the worksheets that reconcile the figures provided in Attachment AG-1-4 (b) and Attachment AG-1-4 (d)(Supp). The monthly information in Attachment AG-1-4 (b) includes both estimates for the current month and adjustments to actual for prior months. Actual data are unavailable at month end, and estimates are initially booked for accounting purposes. The estimates are adjusted to actual amounts in subsequent months, when the data become available. The monthly expense included in Attachment AG-1-4 (b) is the accounting expense that is recorded on the books for each month.

Please note that the attachments constitute bulk documents. Copies will be provided only to the Department and the Attorney General.